

RECEIVED

SEP 14 2019

SUSAN Y. SOONG
CLERK, U.S. DISTRICT COURT
NORTH DISTRICT OF CALIFORNIA



ALEX G. TSE (CABN 152348)
United States Attorney

THOMAS MOORE (ALBN 4305-O78T)
Assistant United States Attorney
Chief, Tax Division

450 Golden Gate Avenue, Box 36055
San Francisco, California 94102-3495
Telephone: (415) 436-7017
Facsimile: (415) 436-7009

Attorneys for United States of America

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

KAW

SAN FRANCISCO DIVISION

CV 18 80159 MISC.

In the Matter of the Tax Indebtedness of)
FRANK O. BIAGGI.)

NOTICE AND ORDER TO SHOW CAUSE

You, FRANK O. BIAGGI, are hereby notified that the United States has petitioned this Court for an Order allowing the Internal Revenue Service to LEVY upon the real property located at 384 Fireweed Court, Windsor, California, (hereinafter, the "Subject Property") with the legal description of:

Parcel One:

Lot 8, as shown and designated upon the map entitled Tract No. 624, Lakewood Hills Subdivision Unit No. 5, recorded November 21, 1984 in Book 365 of Maps, pages 19 through 23, and as referred to in that certain Certificate of Correction recorded June 11, 1987, under Recorder's Serial No. 87-55582, Sonoma County Records.

Parcel Two:

A Non-Exclusive easement for ingress, egress, utilities, use and enjoyment over common area Parcels G, H, L, M, N, O, P, Q, R, S and T and common area street, Fireweed Court, Blazing Star Court, Windflower Court, Whitehorn Court, Wood Rose Court, and Spring Beauty Court, as shown and designated upon the map entitled, Lakewood Hills Subdivision Unit No. 3, recorded in Book 317 of Maps, pages 16 through 22, Sonoma Country Records, as provided for in the Declaration of Covenants, Conditions and Restrictions recorded May 28, 1982 under Recorder's Serial Number 82-28570, Sonoma County Records, and as modified by Instrument recorded October 22, 1982 under Recorder's Serial Number 82-57164,

1 and as modified by Instrument recorded December 6, 1983 under Recorder's Serial
2 Number 83-81566, and as modified by Instrument recorded January 13, 1984 under
3 Recorder's Serial Number 84-2568, and as annexed thereto by Instrument recorded
4 June 18, 1985 under Recorder's Serial Number 85-38376, Sonoma County
5 Records.

6 Parcel Three:

7 A Non-Exclusive easement for ingress, egress, utilities, use and enjoyment over
8 common area Parcel "Z", as shown and designated upon the map entitled, Tract No.
9 624, Lakewood Hills Subdivision Unit No. 5, recorded November 21, 1984 in Book
10 365 of Maps, at pages 19 through 23, and as referred to in that certain Certificate
11 of Correction recorded June 11, 1987, under Recorder's Serial No. 87-55582,
12 Sonoma County Records, and as provided for in the Declaration of Covenants,
13 Conditions and Restrictions recorded May 28, 1982 under Recorder's Serial
14 Number 82-28570, Sonoma County Records, and as modified by Instrument
15 recorded October 22, 1982 under Recorder's Serial Number 82-57164, and as
16 modified by Instrument recorded December 6, 1983 under Recorder's Serial
17 Number 83-81566, and as modified by Instrument recorded January 13, 1984 under
18 Recorder's Serial Number 84-2568, and as annexed thereto by Instrument
19 Recorded June 18, 1985 under Recorder's Serial Number 85-38376, Sonoma
20 County Records.

21 A.P.N.: 161-150-008

22 The LEVY will allow the Internal Revenue Service to sell your interest in the Subject Property to satisfy
23 part or all of your unpaid federal income taxes and penalties for the taxable periods ending December
24 31, 2006; December 31, 2008; December 31, 2009; December 31, 2010; December 31, 2011; December
25 31, 2012; December 31, 2013; and December 31, 2014, plus interest and penalties according to law.

26 The Court has examined the Petition of the United States and accompanying Declaration, and it
27 is hereby ORDERED that you have 35 days from the date of this Order to file with the Clerk of the
28 Court a written **OBJECTION TO PETITION**. Any written **OBJECTION TO PETITION** should
demonstrate either that:

- 29 A. Your liability has been fully satisfied; OR
- 30 B. You have other assets from which the unpaid tax liabilities can be fully satisfied; OR
- 31 C. Applicable laws and administrative procedures relevant to the levy were not followed by
32 the Internal Revenue Service.

33 //

1 It is FURTHER ORDERED that if you file a written **OBJECTION TO PETITION** with the
2 Clerk of the Court, then the Court will hold a hearing, at which you must appear on 12/20/18
3 [date] at 1:30 p.m., [time] at the Courtroom 4, 1301 Clay St., Oakland, CA
4 [district court location] in the courtroom of the undersigned, to consider your objections. The United
5 States shall be able to file a written response to your **OBJECTION TO PETITION** at least fourteen
6 (14) days before the above hearing date.

7 It is FURTHER ORDERED that, in addition to filing your **OBJECTION TO PETITION** with
8 the Clerk of the Court, you must also mail a copy of your **OBJECTION TO PETITION** to the attorney
9 for the United States, Thomas Moore, Assistant United States Attorney, 450 Golden Gate Avenue, Box
10 36055, San Francisco, California 94102, on or before the filing date.

11 If you do not file an **OBJECTION TO PETITION** within 35 days of the date of this order, or if
12 you file an **OBJECTION TO PETITION** but fail to appear before the Court as instructed, the Court will
13 enter an **ORDER APPROVING AN INTERNAL REVENUE SERVICE LEVY ON THE REAL**
14 **PROPERTY LOCATED AT 384 Fireweed Court, Windsor, California.**

15 It is FURTHER ORDERED that a copy of this NOTICE AND ORDER TO SHOW CAUSE,
16 together with the Petition and Declaration, shall be served upon Frank O. Biaggi within fourteen (14)
17 days of the date of this Order, by the United States Marshal or any deputy United States Marshal, any
18 Revenue Officer of the Internal Revenue Service, or an individual authorized to serve process under the
19 federal rules, by delivering a copy in hand to FRANK O. BIAGGI or by leaving a copy at Frank O.
20 Biaggi's dwelling or usual place of abode with a person of suitable age and discretion residing therein,
21 or by some other manner of service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure.

22 Dated: 10/24/18

23 
24 UNITED STATES DISTRICT JUDGE
25 [or UNITED STATES MAGISTRATE JUDGE]
26
27
28